

**Exhibit A**  
**Additional Statement of Work**



## Statement of Work

This Statement of Work, which is effective as of December 22, 2023 (this "SOW"), is made by Ernst & Young LLP ("EY") and Yellow Corporation, on behalf of itself and its affiliate(s), ("Client"), pursuant to the Agreement, dated August 14, 2023 (the "Agreement"), between EY and Yellow Corporation, which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code ("Chapter 11") on or about August 6, 2023 with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), and describes certain services that EY will perform for the Client during the Client's Chapter 11 proceedings.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

### Scope of Services

EY will provide the following Services (the "Services"):

EY will provide the tax compliance Services to you (the "Services") for the tax year ending December 31, 2023 and provision assistance for the 2024 tax year. We will provide to you the Services as described in **Attachment A**, which may be modified from time to time by our mutual written consent.

EY may access tax information relating to Client that is posted by governmental entities, partnerships, or others in order to provide tax services to Client, in cases where EY determines that it would be efficient for EY to do so. However, Client remains responsible for making sure that Client has provided EY with all relevant information to support EY's provision of tax services. If EY is preparing returns for Client, this includes either providing EY with all required Forms 1099-G, Schedules K-1, and other tax forms made available to Client, or informing EY specifically that such forms should be obtained online. While EY may access such forms online for purposes of convenience, EY is not responsible for identifying such forms, nor is EY responsible for collecting any particular form on Client's behalf unless Client has specifically requested that EY does so and EY has agreed.

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service ("IRS") has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to disclose properly any of these transactions/strategies in which Client directly or indirectly participated may result in the imposition of



penalties. During the process of gathering data to prepare Client's tax return(s), EY requires Client to complete the Reportable Transaction Questionnaire, which is provided with this SOW. If there is a particular person other than Client who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person's name, position, email address and telephone number. EY shall not be liable for any penalties resulting from Client's failure to accurately and timely respond to the questionnaire or to timely file the required disclosure statements.

Unless Client indicates otherwise, EY will check the box on Client's returns, when the option is available, indicating that the taxing authorities can discuss the return directly with the EY preparer who signed it. These discussions are limited to certain issues related to the processing of the returns. Interactions with taxing authorities beyond the scope of processing issues may require a Power of Attorney that must be signed by Client. Any services that may be performed under this arrangement are subject to the terms and conditions of this SOW but are not considered covered under the fee quoted for the preparation of Client's return(s) and therefore will be billed separately. If Client prefers that this box not be checked, please contact Client's EY tax professional.

This engagement does not include (1) an analysis of any shift in ownership of Client stock, (2) the preparation of statements required by Internal Revenue Code §§382 and 383, or (3) a determination of whether such code sections limit the amount of taxable income or tax that can be offset by net operating loss carryforwards, certain recognized built-in losses, certain excess credits, or net capital loss carryovers. The limitations under these provisions may have a material adverse impact on Client's tax liability. EY will not prepare a return on which taxable income (or tax) is offset by such attributes unless an analysis is performed. If Client would like EY to perform such an analysis, those services would be covered under a separate SOW. Please contact Client's EY tax professional named below if Client would like to discuss additional services and fees associated with the analysis and reporting requirements under these rules.

This SOW and fees discussed below exclude all analysis and calculations related to the bankruptcy including, but not limited to, assistance with gain calculations and attribute reduction. Activities related to bankruptcy analysis will be invoiced as part of the bankruptcy services SOW.

All Client copies of the tax return(s) will be presented to Client in an electronic format.

Upon written request, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year, and extension requests and computation of estimated tax payments for subsequent tax years. However, these services are not covered under the fee quoted in this letter. EY will discuss with Client and provide fee estimates for such additional services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement.



## Other Provisions

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

To use EY Interact My Documents ("EYI MyDocs") for collaboration with Client, EY will create a client collaboration workspace with a sharing library to which Client's employees and external contractors using Client email addresses (collectively, "Client users") designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). Client may use the Client Library to deposit information and retrieve EY deliverables. EY may establish a number of Client Libraries on the client collaboration workspace where Client and EY can exchange documents and information; everyone with access to a particular Client Library will have access to all documents stored in that Client Library. The client collaboration workspace should not be used as a repository by Client. Client is responsible for informing EY in writing of the names and email addresses of Client users who are to have access to each Client Library and for notifying EY in writing when access for any Client user is to be removed. Client will provide the name and email address of the Client representative who will inform EY which Client users are to have access.

A copy of the final deliverables will remain available to Client in EYI MyDocs in a read-only state for up to one (1) year after the engagement closes. Information contained in engagement dashboards (if used) within EYI MyDocs, draft work product and task tracking data will not remain available after the engagement closes.

Client authorizes EY, its affiliates, other members of the global Ernst & Young network, including those located outside the United States, and subcontractors providing services on EY's or their behalf, to disclose Client's tax return information received or generated in connection with the Services described in this SOW, prior-years' tax return information and information relating to the immediately succeeding tax year, to and among each other for the purpose of rendering the Services, discussing and providing other services to Client (including tax advisory services and bringing to Client's attention planning opportunities EY may identify based upon the preparation and/or review of Client's tax returns), and conducting quality reviews and reviews of compliance with EY policies and professional standards. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred.



Client acknowledges that this consent will be valid for three years from the date this SOW is signed by Client below.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

### **Engagement Team**

Jason Carlstedt (Partner) and Sarah Tedrow (Senior Manager) will lead the EY team in providing the Services.

### **Fees**

Client shall pay EY a fee of \$1,700,000 for the tax services outlined in this SOW.

Tax Year	Total	Monthly Billing
2023	\$1,700,000	\$141,667

The fees for any additional compliance services will be based on the actual time that EY's professionals spend performing them, billed at the following rates:

Partner / Managing Director - \$800

Senior Manager - \$700

Manager - \$600

Senior - \$500

Staff - \$400

Client Serving Associate - \$300

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for tax compliance services.



EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due within 30 days of the invoice.

Any legislative or regulatory change that significantly alters the scope of the Services, or the amount of time required to deliver the Services, will be considered an event for which EY may modify the fees. EY will communicate with Client regularly regarding any changes that may impact Client's scope and fees. Upon notice to Client, EY will bill for these items based on the rates for each level indicated above.

## Contacts

Client has identified Jeff Minter as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Jason Carlstedt.

**IN WITNESS WHEREOF**, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

A handwritten signature in black ink that reads 'Ernst &amp; Young LLP'.

## AGREED:

Yellow Corporation, on behalf of itself and its affiliate(s)

By:

A handwritten signature in black ink that appears to read 'Daniel'.

Daniel Olivier, Chief Financial Officer

Date: 1/02/2024



## Appendix A: List of Affiliates

Yellow Corporation  
YRC Association Solutions, Inc.  
YRC Enterprise Services Inc.  
Express Lane Service, Inc.  
New Penn Motor Express LLC  
Roadway, LLC  
Roadway Express International, Inc.  
YRC Inc.  
Roadway Next Day Corporation  
Yellow Logistics, Inc.  
USF Bestway Inc.  
USF Dugan Inc.  
USF Holland LLC  
USF Reddaway Inc.  
USF Red Star, LLC  
YRC Regional Transportation, Inc.  
YRC Logistics Services, Inc.  
YRC International Investments, Inc.  
YRC Mortgages, LLC  
YRCM Receivables LLC  
Reimer Express Lines LTD  
USF Holland International Sales  
YRC Logistics Inc. (Ontario)



## ATTACHMENT A

### SCOPE OF SERVICES

At least annually, EY and the Company will meet to prepare an annual tax plan that will outline the objectives and goals for the tax functions for the coming year. The Company will review and approve all tax programs and procedures we recommend. Also, during the annual tax plan, EY and the Company will review and evaluate the services provided in the preceding year to allow for appropriate adjustments to be made to the scope, staffing, and other engagement services as mutually agreed upon.

**Change in Scope:** Any change in the Client structure impacting consolidated revenues by greater than 20%, either through acquisition or divestiture (individually or cumulatively) during the duration of the Agreement, would initiate a review of the Scope of Services and Fees.

#### **Within Scope of Services:**

*Compliance Services – for tax year 2023 unless otherwise noted*

- Preparation of US federal, state, local, Canadian, Puerto Rico income returns, franchise returns, and related estimated tax calculations (2024 estimates) and extensions
  - Federal forms included are Form 1120, 1120 POL, Form 5471s, Form 8858s, Form 8975 (CbCR)
- Provision of General Tax Consulting services (eight hours or less) in tax specialty practices including federal, international, and state and local taxes
- Preparation of the appropriate Forms 3115, Changes of Accounting Methods, for changes that are required as part of normal operations. This preparation does not include time and fees incurred by members of EY's National Tax Department for review of such Forms
- Preparation of certain information and summaries for Client personnel use in its quarterly and annual tax accounting computations (2024)
- Coordination and handling of administrative examinations/audits by U.S. federal, state, local, Canadian and Puerto Rico taxing authorities
- Preparations of Forms 990 and K-120 for Yellow Freight System Employees' Club
- Preparation of Form 1120-F and foreign bank account reporting requirements
- Preparation of amended tax returns (federal, state, and local) necessary as part of finalized Revenue Agent Reports or carryback
- Preparation of estimated excise tax payments and tax filings for foreign insurance premiums
- Providing the Company with copies of, or reports compiled from, workpapers for each tax return prepared by EY



- At the request of the Company, upon executions of a letter substantially in the form of Exhibit 1 attached hereto in respect of each tax year for which access to such workpapers is sought, EY will provide the Company with copies of EY's final workpapers in a format regularly maintained by EY, produced by EY for purposes of preparing computations in connection with the following services under this letter:
  - Estimated tax payments for income/franchise taxes
  - Extension for income/franchise taxes
  - Originally filed and amended income/franchise tax returns

*Business License and Annual Report Compliance Services (for filings due between 1/1/2024 and 12/31/2024)*

- Request upcoming renewal forms
- Follow up with jurisdiction when form not received one time
- Prepare and deliver Information Request to complete renewal form
- Prepare renewal form and related sign-off sheet/funding amount
- Submit approved renewals to Anybill for payment
- Respond to standard information requests from jurisdiction needed to process license
- Follow up with jurisdiction to confirm license active status one time
- Standard status calls to discuss current state and open items

*2024 Provision Assistance*

- Preparations of calculations, including but not limited to book-to-tax differences, as requested by Client for use in its preparation of its U.S. GAAP tax provision, book-income tax accruals and related SEC footnotes and MD&A disclosures.
- Assisting Client in documenting its federal, state and/or local items, if any, of benefit/exposure that may be subject to tax authority challenge. All judgement and determination of the need for and amount of any liabilities for tax exposure items will be the sole responsibility of the Client, as to which Client's independent auditors should concur.
- Assisting Client in documenting deferred tax assets and liabilities, including any valuation allowance. All judgement and determination of the need for and amount of any valuation allowance will be the sole responsibility of the Client, as to which Client's independent auditors should concur.
- Reviewing deferred tax balances and reconciling to identify temporary differences.
- Reviewing accrued income tax balances.
- Preparation of annual income tax account reconciliations.



### **Out-of-Scope Services:**

Any activities not described as Services, as indicated above under Scope of Services, are not covered in the Annual Base Fee herein. These services will be considered outside the scope of this Agreement ("Out of-Scope Services") and are the responsibility of the Company to perform on a timely basis. Out-of-Scope Services include but are not limited to:

- Any and all bankruptcy related analyses and calculations
- Preparation and filing of request for change of year end
- Any and all property tax returns, renditions, and compliance
- Any and all sales and use tax returns and compliance
- Any and all motor fuel, telecommunication and excise tax returns
- Preparation of Mexican income, capital, asset tax returns, and other tax filing and related estimated tax calculations and extensions
- Preparation of any non-US tax filings for non-US entities, except for Canadian tax filings that are indicated above as Within Scope Services
- Documentation requirements for international and/or domestic transfer pricing
- Form 1099 compliance
- Payroll tax compliance
- State registrations with Secretary of State
- Unclaimed property tax services
- Preparations of Forms 5500 and 990 for all entities except for those listed above as Within Scope Services
- Expatriate Tax Services
- Large acquisition due diligence
- Analysis of which controlled entities should be liquidated, merged, dissolved
- Representation during administrative appeals of assessments of the results of examinations by taxing authorities
- Responding or assisting the Company in responding to notices from taxing jurisdictions received after the term of this Agreement
- An analysis of any shifts in ownership of the Company stock under IRC §§382 and 323
- Preparations of statements required by IRC §§ 382 and 323
- Determination of whether §§ 382 or 323 limits the amount of taxable income or tax that can be offset by net operating loss carryforwards, certain recognized built-in losses, certain excess credits, or net capital loss carryovers
- Advice or determinations regarding what expenses maybe qualified research expenses under Internal Revenue code § 41 or comparable state statutes



For any tax project requested by the Company and not included in the tax plan, EY will provide the Company with an estimate of fees and an explanation of whether those fees are payable on an hourly basis, a flat fee for the project, or some other method.